



## TWO GREAT NAMES

WERE linked together when the STEIN-BLOCH CO. linked theirs to that of PRIESTLEY'S Cravenette rain-proof fabrics. The

### Stein-Bloch Cravenette

is undoubtedly the most perfect rain-proof garment that has ever been produced. They have taken a fabric of merit and have put it through a treatment that it is impossible for any other tailors to do. You must not forget that though the "Cravenette" fabric is rain-proof, that the moment it is cut up and sewn together in a garment,

UNLESS THE SEWING AND GENERAL TAILORING IS PROPERLY DONE,

it will leak at the seams. And, another thing: If Cravenette cloth is poorly tailored, it will never do the double service of a top coat as well as the rain coat that the makers of the fabric intended it for. Therefore, we recommend the

### Stein-Bloch Cravenette

to men who wish to have the best and most reliable rain-proof over-garment that we know of.

Stein-Bloch Cravenette Coats, - - \$16 to \$30.

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Gentlemen's Ready Made Clothing,  
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HONOLULU.

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The Waimea Sugar Mill Co.  
The Fulton Iron Works, St. Louis, Mo.  
The Standard Oil Co.  
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The Aetna Fire Insurance Co. of Hartford, Conn.  
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between King and Hotel.  
Phone Blue 1801.

## Union Oil Co. of California Fuel Oils

Office of Hawaiian Department,  
room 307 Stangenwald Bldg.

C. C. PERKINS, Supt.

Main office, Mills Building, San Francisco.

JNO. BAKER, Jr., Mgr.

### Notice!

The Red Front is the only place in town to buy Woolen Goods reasonably. Also carry a full line of  
GENT'S CLOTHING AND FURNISHING GOODS  
RED FRONT  
Cor. Queen and Nuuanu.

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## REHEARING IS REFUSED

### Sugar Company to Pay for New Mill.

### Supreme Court Says It Can't Be Deducted From Tax.

### New Hearing Also Refused in Case Involving Construction of Stamp Act.

The Supreme Court handed down two decisions yesterday in both cases denying a motion for a rehearing.

#### SUGAR COMPANY MUST PAY.

The court denied a new hearing in the appeal of the Hawaiian Commercial and Sugar Co. from the decision of the tax court, and the plantation must pay on its income of about \$230,000. The point at issue was whether money spent for a new mill could be deducted from the income.

The syllabus of the court follows:

"The provisions of the income tax law that 'no deduction shall be made for any amount paid out for new buildings, permanent improvements or betterments made to increase the value of any property or estate,' does not imply that the deduction may be made for all amounts so paid out which do not in fact increase the value of the property."

"The loss of any old mill, in good condition, by voluntary abandonment because of the erection of a larger mill in a different location on account of the enlargement of the plantation is not an 'expense' with the meaning of the income tax law."

"The rehearing is denied."

The opinion is written by Chief Justice Frear and among other things the court says: "What is expended for permanent improvements is not expense. The tax is levied upon the income, not upon the increase in the value of the estate."

As to the section referring to expenses actually incurred the court says: "This provision of the statute might apply if the old mill had given out so that it was practically necessary to erect a new mill on that account. The amount expended in the new mill up to the extent not merely of the value of the old mill, but of the amount that would be required to put the old mill in good repair or to replace it, might perhaps be deducted as an expense. But such was not the case here. As shown by the appellant's own witnesses the old mill was in good condition and was voluntarily abandoned and the new mill was erected solely in order to have a larger mill and in a different location on account of the enlargement of the plantation."

#### STAMP TAX AGAIN.

The court also denied the motion for rehearing in the case of Jesse Makinai vs. Goo Wan Hoy which involved the Federal stamp tax law. There were

two suits on notes which the defendant escaped paying because they were not properly stamped. The Supreme Court in an opinion by Frear, Galbraith dissenting as to one case, affirms the previous ruling.

The syllabus follows:

"The repeal of the provisions of the Federal Stamp Act that require stamps to be placed on promissory notes does not affect notes made before such repeal—the provisions that impose penalties make instruments invalid or inadmissible as evidence until stamped and that provide how they shall be stamped afterwards if not stamped when made, not having been repealed."

"Instruments not stamped when made can be legally stamped afterwards only as prescribed by law, that is, by going before the collector."

"A rehearing is denied."

Galbraith concurs in the order overruling the motion but says there was error in the former judgment which the court should correct of its own motion. In the one case where the proper stamps were affixed but not cancelled he finds that the plaintiff should have judgment.

#### Apple Bananas Scarce.

Editor Advertiser: It is a source of some wonder and much disappointment to many Honolulu housekeepers in their search for dainty edibles for the table, that the apple banana is not more generally for sale. This banana, with its slightly acid taste, is preferred by many to the native or ordinary banana and yet it seems almost impossible to procure it. Occasionally it may be found at the Chinese fruit store, but this cannot be depended on because when one needs them most they are liable not to have them. Is not this another source of revenue for the ever talked-of small farmer?

### NOTABLE VISIT OF JOHN R. MOTT

John R. Mott, general secretary of the Y. M. C. A., for foreign work, who passed through Honolulu on the Ventura from the Colonies to the United States, had a successful tour in Australia and New Zealand, and held the largest students' conferences in his experience. At the two meetings held, one in Sydney and the other in Auckland, 600 student delegates were present, which, considering the proportion of students to the population were the largest over which he had ever presided.

### LADIES MATCHES ON TENNIS COURTS

The preliminary matches of the Ladies' singles tennis competition were played yesterday on the Pacific Club courts. The results were as follows: Mrs. Richard Ivers beat Miss Bacon, 6-1, 6-3; Miss Bertha Young beat Miss May Young, 6-3, 8-6; Mrs. Field beat Mrs. Gunn, 6-3, 7-5. The games for this afternoon will be at 4 o'clock: Mrs. Elston vs. Mrs. Ivers and Miss Birnie vs. Miss Adams; 5 o'clock Miss Cunha vs. Miss Bertha Young.

#### Car Magnate Can't Stand Cars.

P. A. B. Widener, who owns and operates thousands of miles of street railways in a score of American cities, never rides in a trolley car when he can avoid it. For some reason the motion of an electric car nauseates him and produces the same disastrous effect as a sea voyage on the average trans-Atlantic traveler.

## Great Reduction Sale

### MOTHERS' FRIEND BOYS WAISTS.

All our Percale Waists at \$1.00, on special sale at 75c, this Waist has two separate collars.

SPECIAL AT 50c, Boys' Laundered Waists, collar attached.

Boys' Unlaundered Shirt Waists, special at 20c.

## Closing Out

Boys' Brown Linen Knee Pants Suits, \$2.00 and \$2.50, Suits on sale at \$1.30, age 10 to 13.

100 SAILOR COLLARS.

Misses and Children's Embroidered Sailor Collars at 25c and 35c.

LADIES' WHITE SHIRT WAISTS.

New arrivals. The very latest. We invite inspection.

PACIFIC IMPORT COMPANY, Ltd.  
MODEL BLOCK, FORT STREET.

## ARROW BRAND COLLARS

2 for 25 cts. There are many collars that cost more but none better than these.

### THE GUYER HAT

EQUAL OF ANY \$5.00 HAT MADE.

LEVINGSTON'S YOUNG BUILDING

## PEARL HARBOR CASE MAY BE SETTLED

(Continued from page 1.)

be obtained in Hawaii which would reduce the valuation of the cane land leaseholds below the \$100,000 mark. The case might be transferred to another circuit perhaps, but this would greatly increase the cost of the trials as both witnesses and attorneys would have to go at least as far as San Francisco.

The negotiations for a settlement have been in progress for some time, but at a standstill now to await the arrival of Commander Pond. Captain Pond virtually conducted all the negotiations on behalf of the government previously acting for Admiral Merry. He has made a survey of the land in question and is probably better acquainted with the property than any other man in the service of the Navy Department. For this reason it is probable that negotiations will be carried forward by him on behalf of the United States.

What progress has been made so far in the negotiations is kept secret, though from the former agreement it would not be surprising if the Honolulu Plantation Co. received in the neighborhood of \$90,000 with some curtailment of the privileges previously asked.

Everbroke—"I want to pay you something on account."  
Tailor (rubbing his hands)—"Ah, I'm glad to see you."

"Yes, I want to pay you a compliment on account of your artistic way of dunning. Sh—Not a word—you deserve it. Good-morning."

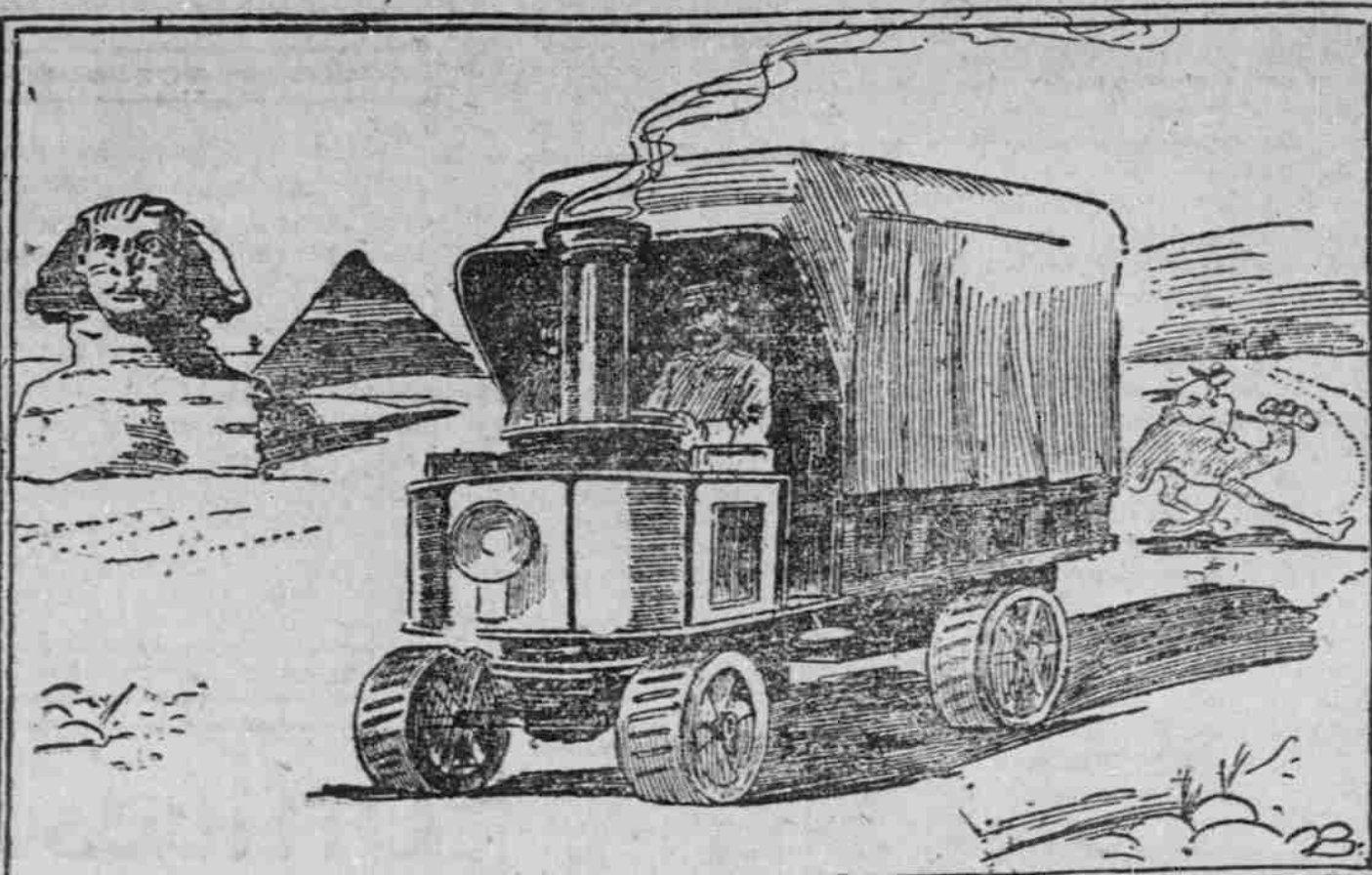
## HOSTETTER'S CELEBRATED



## STOMACH BITTERS A WEAK BACK

Some people suffer from this ailment nearly all their lives. They are nervous and despondent through loss of sleep. The fact is their kidneys are weak and are unable to perform their functions. The best medicine to strengthen the kidneys, stimulate the liver and cure INDIGESTION, DYSPEPSIA, SLEEPLESSNESS OR MALARIA, FEVER AND AGUE, is

## HOSTETTER'S STOMACH BITTERS



### UP-TO-DATE SHIP OF THE DESERT WHICH THREATENS THE CAMEL'S OCCUPATION.

An English firm has just demonstrated that a steam-propelled motor car, with wheels adapted to either hard or loose sand, can trundle across the Sudan carrying forty men at a speed of three or four miles an hour. The wheels have a flange in the center which throws up the sand on either side of it, and makes a bed for the flat part of the wheel to run on. The experiments have been conducted under the auspices of the Egyptian government, who are satisfied with the result, are adopting the cars.

They will vastly facilitate the transport of troops in the Sudan. At present the transportation is done mostly by Nile boats, but this means very slow traveling owing to the serpentine curves of the river and the cataraets and other obstructions.

When the Cape to Cairo Railway is built, and auxiliary services of motors established throughout Central Africa, the Dark Continent will be as well off for traveling facilities as some civilized countries are today.

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